

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET SUMMARY FOR ALL FUNDS FY 2024-2025**

Expenditure For The Fiscal Year 2024-2025

	2545 General Fund	2541 Connection Fee Fund	2546 Construction Replacement Fund	2547 Lateral Replacement Fund	2548 Treatment Plant Fund	2549 Rate Stabilization Fund	EPASD All Funds Total
Salaries and Employees Benefits	781,750	-	-	-	-	-	781,750
Operations and Maintenance	2,748,900	-	-	-	-	-	2,748,900
Treatment Plant (RWQCP)	1,960,000	-	-	-	-	-	1,960,000
Total Operating Expenditures	5,490,650	-	-	-	-	-	5,490,650
Capital and Debts	251,000	-	-	-	-	-	251,000
Construction	-	-	10,000,000	-	-	-	10,000,000
Total Budgeted Expenditures	5,741,650	-	10,000,000	-	-	-	15,741,650

Revenue For The Fiscal Year 2024-2025 Based on \$660 Per Unit

	2545 General Fund	2541 Connection Fee Fund	2546 Construction Replacement Fund	2547 Lateral Replacement Fund	2548 Treatment Plant Fund	2549 Rate Stabilization Fund	EPASD All Funds Total
Beginning Fund Balance	9,084,570	1,188,477	7,336,355	116,653	1,691,663	68,229	19,485,947
Sewer Service Charges	5,197,840	-	-	-	-	-	5,197,840
Property taxes	490,000	-	-	-	-	-	490,000
Connection Fee	-	2,000,000	-	-	-	-	2,000,000
Interest Income	209,000	15,500	96,000	1,560	22,700	915	345,675
Rental Income	36,360	-	-	-	-	-	36,360
Educational Revenue Augmentation Fund ERA	190,000	-	-	-	-	-	190,000
Total Projected Revenue	6,123,200	2,015,500	96,000	1,560	22,700	915	8,259,875
Interfund Transfers	-	-	-	-	-	-	-
Total Available Revenues	\$ 15,207,770	\$ 3,203,977	\$ 7,432,355	\$ 118,213	\$ 1,714,363	\$ 69,144	\$ 27,745,822
Ending Fund Balance	\$ 9,466,120	\$ 3,203,977	\$ (2,567,645)	\$ 118,213	\$ 1,714,363	\$ 69,144	\$ 12,004,172

EAST PALO ALTO SANITARY DISTRICT
Proposed Budget - General Fund #02545
Fiscal Year 2024-2025

EXPENDITURES		Actual	Approved	Proposed
		Expenses	Budget	Budget
		2022-2023	2023-2024	2024-2025
CODE	SALARIES & EMPLOYEE BENEFIT			
4111	Wages	340,217	350,000	362,250
4192	Directors Fees	67,711	69,000	69,500
4631	Employees Benefits	203,351	350,000	350,000
	SUB TOTAL	611,278	769,000	781,750
OPERATION & MAINTENANCE				
5188	Other Operating Supplies	1,220	2,000	2,000
5193	Office Expenses	76,889	68,000	82,000
5314	Election Expenses	30,720	-	50,000
5332	Membership	18,702	30,000	30,000
5341	Publication & Legal Notice	23,487	25,000	28,000
5416	Gas, Fuel	8,894	12,000	15,000
5459	Repair & Maintenance	51,297	65,000	68,000
5521	Rents & Leases	6,339	7,000	8,000
5638	Utilities	60,832	58,000	69,000
5721	Travel & Meeting	28,492	30,000	30,000
5731	Training & Education	22,684	18,000	18,000
5817	Contract Sewage Services	1,789,097	1,850,000	1,960,000
5858	Contractual Services	732,032	780,000	890,000
5861	Engineering Services	152,727	180,000	180,000
5872	Prof & Spec Services	144,687	165,000	170,000
5876	Professional Services	28,469	60,000	60,000
5958	Research & Monitoring	-	400	400
5966	Operating Supplies	6,262	6,000	8,500
5969	Special Expenses	51,772	55,000	70,000
6731	Insurance	144,992	205,000	220,000
6732	Legal Services	682,160	150,000	750,000
	SUB TOTAL	4,061,752	3,766,400	4,708,900
CAPITAL & DEBTS				
7211	Planned Debt Services	-	150,000	150,000
7311	Equipment Expenses	-	25,000	25,000
6322	Repay Treatment Plant	75,194	90,000	76,000
	SUB TOTAL	75,194	265,000	251,000
OTHER CHARGES				
8810	Contingency	-	-	-
	SUB TOTAL	-	-	-
TRANSFERS TO OTHER FUNDS				
7541	Construction/Replacement	-	13,000,000	-
7541	Treatment Plant Reserve	-	-	-
7541	Rate Stabilization	-	-	-
	SUB TOTAL	-	13,000,000	-
GRAND TOTAL		\$ 4,748,224	\$ 17,800,400	\$ 5,741,650

**EAST PALO ALTO SANITARY DISTRICT
 PROPOSED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2024-2025**

SALARIES AND WAGES 4111

This account includes salaries, wages and other considerations for District employees chargeable to operations. This amount includes annual merit increase, overtime and differentials. Based on 40 standard hours work week for the entire fiscal year.

Actual Expenses 2022-2023	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 340,217	\$ 350,000	\$ 362,250

DIRECTORS FEES 4192

This account includes fees paid to directors for regular and special Board meetings and committee meetings and conference attendance

Actual Expenses 2022-2023	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 67,711	\$ 69,000	\$ 69,500

**EAST PALO ALTO SANITARY DISTRICT
 PROPOSED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2024-2025**

EMPLOYEE BENEFITS 4631

This account includes:

- Employee Retirement Systems*
- Health, Dental, Life, and Accident Insurance*
- Unemployment Insurance*
- State Disability Insurance*
- Worker's Compensation Premiums*
- Long Term Disability*
- Health Club Membership*

Actual Expenses 2022-2023	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 203,351	\$ 350,000	\$ 350,000

OTHER OPERATING SUPPLIES 5188

This account includes all operating expenses not includible in other expense categories

Actual Expenses 2022-2023	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 1,220	\$ 2,000	\$ 2,000

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

OFFICE EXPENSE 5193

This account is used to record the purchase of various items used in day-to-day operations. The following are typical items reflected in this account:

- Accounting & Reporting Forms*
- Books & Manuals*
- Envelopes, Postage*
- P.O. Box Rental*
- Stationary & Office Supplies*
- Small Stapling, Dating, & Numbering Machines*

Actual Expenses 2022-2023	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 76,889	\$ 68,000	\$ 82,000

ELECTION EXPENSE 5314

This account includes reimbursement to San Mateo County for the costs of election notices, printing of ballots and contractual election services rent of polling places and ballot boxes, pay of election officials and other election expenses.

Actual Expenses 2022-2023	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 30,720	\$ -	\$ 50,000

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

MEMBERSHIP 5332

This account includes the cost of memberships in societies, associations of officials, trade associations, and other organizations.

Actual Expenses 2022-2023	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 18,702	\$ 30,000	\$ 30,000

PUBLICATION AND LEGAL NOTICE 5341

This account includes the cost of the publication of legally required notices and reports. This includes:

- Advertisements*
- Bids for Purchases*
- Bond Sales Notices*
- Budgets*
- Delinquent Tax List*
- Employment Opportunities*
- Financial Reports*
- Newsletters*
- Ordinances*
- Proceedings of Governmental Body*
- Public Hearing Notices*
- Legal Notices*
- Board Meetings Broadcasting*

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 23,487	\$ 25,000	\$ 28,000

**EAST PALO ALTO SANITARY DISTRICT
 PROPOSED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2024-2025**

GASOLINE, OIL, AND FUEL 5416

This account includes the cost of fuel and oil used in the operations of motor vehicles and equipment. This would include the cost of gasoline used in the production of power to operate pumps and other equipment.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 8,894	\$ 12,000	\$ 15,000

REPAIRS AND MAINTENANCE 5459

These expenditures represent the cost of repairing and maintaining the District's equipment & pipelines, including vehicles, mobile equipment, and office equipment.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 51,297	\$ 65,000	\$ 68,000

**EAST PALO ALTO SANITARY DISTRICT
 PROPOSED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2024-2025**

RENTS AND LEASES 5521

This account includes rents and leases paid for the use of the security systems, postage meter, improvements and equipment. This includes amounts paid under operating lease agreements.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 6,339	\$ 7,000	\$ 8,000

UTILITIES 5638

This account includes the cost of:

- Electricity*
- Heating & Cooling Supplies for Buildings*
- Natural Gas*
- Telephone*
- Water*
- Solid Waste Disposal*

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 60,832	\$ 58,000	\$ 69,000

**EAST PALO ALTO SANITARY DISTRICT
 PROPOSED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2024-2025**

TRAVEL AND MEETING 5721

This account includes the cost of:

- Board of Directors Travel*
- Gasoline Used in Travel*
- Leased or Rented Vehicles*
- Reimbursement for Private Vehicle Use*
- Reimbursement for Meals, Lodging, and Conference Expenses*
- Bridge Tolls, Study Materials, Train or Bus Fare, Airline Tickets, and Any Other Travel Expense*

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 28,492	\$ 30,000	\$ 30,000

TRAINING AND EDUCATION 5731

This account includes the cost of continuing professional education, as well as employee training, development, seminars, conferences, and staff reorganization for cross training. These expenditures are intended to improve the capability, productivity, and efficiency of the District's staff.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 22,684	\$ 18,000	\$ 18,000

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

CONTRACT SEWAGE 5817

This account represents reimbursement for sewage treatment charges to the Regional Water Quality Control (RWQCP) including the administrative general components of the sewage treatment contract.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 1,789,097	\$ 1,850,000	\$ 1,960,000

CONTRACTUAL SERVICES 5858

This account includes the cost of outside services of a professional nature and not chargeable to another category.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 732,032	\$ 780,000	\$ 890,000

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

ENGINEERING AND MANAGEMENT SERVICES 5861

This account includes professional engineering services provided by outside engineering consultants.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 152,727	\$ 180,000	\$ 180,000

PROFESSIONAL AND ACCOUNTING SERVICES 5872

This account includes professional accounting and audit services. The District currently contracts with two local CPA firms for professional accounting and auditing services.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 144,687	\$ 165,000	\$ 170,000

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

PROFESSIONAL SERVICES 5876

This account includes the cost of professional services not reflected in other areas. This includes:

- Actuarial Studies*
- Appraisals*
- Board Commissioned Studies*
- Fiscal Agent's Fees*
- Management Salary Surveys*
- Human Resources Consultant*
- Board Workshops*
- Special Projects*

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 28,469	\$ 60,000	\$ 60,000

RESEARCH AND MONITORING 5958

*This account includes the cost of laboratory and field test analysis.
It also includes monitoring of industrial discharge,
the implementation of source control monitoring.*

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ -	\$ 400	\$ 400

**EAST PALO ALTO SANITARY DISTRICT
 PROPOSED BUDGET - GENERAL FUND #02545
 FISCAL YEAR 2024-2025**

OPERATING EXPENSE 5966

This account represents all those supplies which are used for District Operations but are not Capital Items (rather, they are "expendable"). These include pipe, couplings, chemicals, safety materials, tires, etc..

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 6,262	\$ 6,000	\$ 8,500

DISTRICT SPECIAL EXPENSE 5969

This account includes all operating expenses not included elsewhere. The district charges various special projects and unanticipated expenditures, and refunds for overpayment of sewer service charges, replenish imprest account for payment of travel expenses and refreshments.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 51,772	\$ 55,000	\$ 70,000

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

INSURANCE 6731

This account includes the cost of insurance premiums for fire, burglary, public liability, collision, property damage, individual and blanket bonds, money and securities, boiler and forgery. Insurance premium dividends or refunds shall be credited to this account.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 144,992	\$ 205,000	\$ 220,000

LEGAL SERVICES 6732

This account includes the cost of legal services by outside law firm for defending cases in the court of law and providing advice in the legal matters. The district currently contracts with law firm to work as district legal counsel.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 682,160	\$ 150,000	\$ 750,000

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

PLANNED DEBT SERVICES 7211

This account includes new debts.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ -	\$ 150,000	\$ 150,000

EQUIPMENT 7311

*This account includes spending for capital items, such as machinery,
long term use equipment, vehicle for the district's daily operation.*

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ -	\$ 25,000	\$ 25,000

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

REPAY TREATMENT PLANT 6322

This account is used to charge the fixed asset component of the contract with the Regional Water Quality Control Plant.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ 75,194	\$ 90,000	\$ 76,000

CONTINGENCIES 8810

This account represents the amount estimated for unforeseen purposes.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ -	\$ -	\$ -

**EAST PALO ALTO SANITARY DISTRICT
PROPOSED BUDGET - GENERAL FUND #02545
FISCAL YEAR 2024-2025**

TRANSFER TO CONSTRUCTION AND REPLACEMENT 7541.46

This account includes the transfers made to funds maintained for the construction and replacement of major capital projects.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ -	\$ 13,000,000	\$ -

TRANSFER TO TREATMENT PLANT RESERVE FUND 7541.48

This account includes the transfers made to funds maintained for Treatment Plant Reserve.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ -	\$ -	\$ -

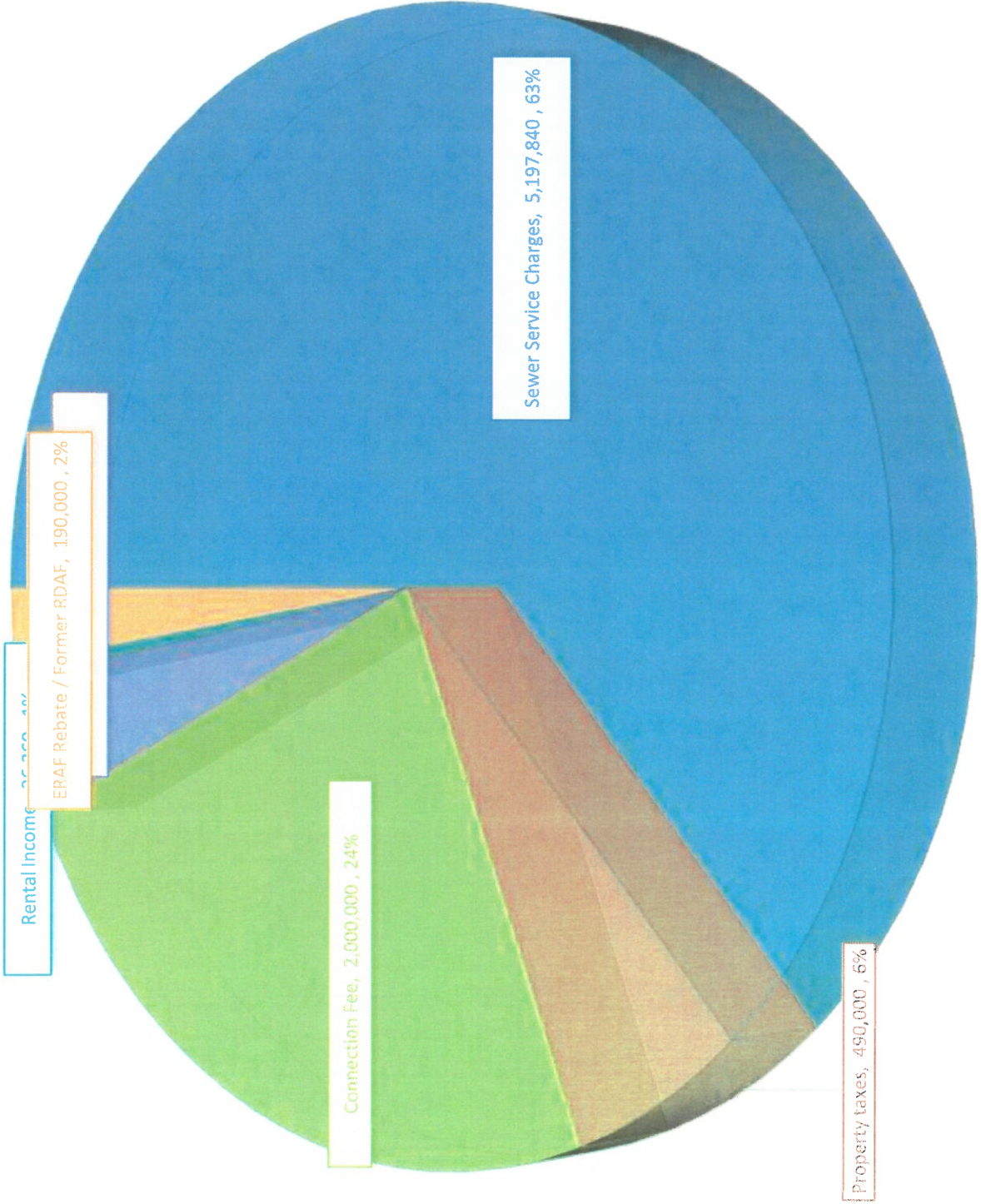
TRANSFER TO RATE STABILIZATION FUND 7541.49

This account includes the transfers made to funds for the purpose of maintaining the current wastewater rates.

Actual Expenses 2021-2022	Approved Budget 2023-2024	Proposed Budget 2024-2025
\$ -	\$ -	\$ -

2024-2025 PROJECTED REVENUES

- Sewer Service Charges
- Property taxes
- Connection Fee
- Interest Income
- Rental Income
- ERAF Rebate / Former RDAF



2024-2025 PROJECTED EXPENSES

